

Simple Digital-Based Financial Bookkeeping Training to Improve the Quality of Village Cash Reports

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ABSTRACT

Penyaluran Dana Desa secara besar-besaran menuntut akuntabilitas dan transparansi yang tinggi dalam pengelolaan keuangan di tingkat desa. Mitra layanan, Pemerintah Desa [Nama Desa Negara Bagian/Lokasi Mitra], menghadapi tantangan signifikan terkait kualitas pelaporan keuangan, yang seringkali ditandai dengan perbedaan data antara catatan kas harian dan laporan bulanan, keterlambatan dalam penyusunan laporan, dan kerentanan terhadap kesalahan pencatatan manual. Masalah-masalah ini menghambat proses audit, verifikasi oleh Badan Konsultatif Desa (BPD), dan berdampak pada kecepatan penyerapan anggaran untuk kegiatan pembangunan desa. Solusi yang ditawarkan adalah Pelatihan Pembukuan Keuangan Berbasis Digital Sederhana menggunakan [Aplikasi/Platform Sederhana Negara Bagian, misalnya: Microsoft Excel atau Aplikasi Keuangan Sederhana] yang disesuaikan dengan kebutuhan pelaporan desa. Metode implementasinya meliputi penilaian kebutuhan, pelatihan praktik intensif, pendampingan praktis, dan evaluasi dampak. Hasil kegiatan menunjukkan peningkatan signifikan dalam pemahaman tim manajemen keuangan desa (bendahara dan sekretaris) mengenai prinsip-prinsip akuntansi dasar dan, yang lebih penting, peningkatan kecepatan (efisiensi waktu) dan akurasi (meminimalkan kesalahan manusia) dalam menyusun Laporan Realisasi Anggaran Kas Desa. Keberhasilan program ini berkontribusi langsung pada peningkatan kualitas Laporan Kas Desa, mendukung Tata Kelola Pemerintahan yang Baik di tingkat lokal, dan memastikan bahwa Dana Desa dapat dimanfaatkan secara optimal dan akuntabel.

The massive distribution of Village Funds demands high accountability and transparency in financial management at the village level. The service partner, the Village Government of [State Village Name/Partner Location], faces significant challenges related to the quality of financial reporting, which is often characterized by data discrepancies between daily cash records and monthly reports, delays in report preparation, and susceptibility to manual recording errors. These problems hamper the audit process, verification by the Village Consultative Body (BPD), and impact the speed of budget absorption for village development activities. The solution offered is Simple Digital-Based Financial Bookkeeping Training using [State Simple Application/Platform, e.g.: Microsoft Excel or *Simple Financial Application*] tailored to the village's reporting needs. The implementation method includes a needs assessment, intensive *hands-on* training, practical mentoring, and impact evaluation. The results of the activity show a significant increase in the understanding of the village financial management team (treasurer and secretary) regarding basic accounting principles and, more importantly,

increased speed (time efficiency) and accuracy (minimization of *human error*) in preparing the Village Cash Budget Realization Report. The success of this program contributes directly to improving the quality of Village Cash Reports, supporting *Good Governance* at the local level, and ensuring that Village Funds can be utilized optimally and accountably.



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INTRODUCTION

Fiscal decentralization through the distribution of Village Funds (DD), mandated by Law Number 6 of 2014, has positioned villages as independent government units in financial planning, implementation, and accountability. The Village Fund, which continues to increase annually, aims to accelerate infrastructure development and empower communities at the grassroots level. However, this increased allocation also brings demands for greater accountability and transparency from oversight bodies (the Inspectorate, the Supreme Audit Agency (BPK), and the Regional Consultative Body (BPD) (Indonesia 2019).

In practice, most village governments, including partners in this community service activity, face serious obstacles in managing and reporting their finances professionally. Village financial managers (especially treasurers and section heads) often have non-accounting educational backgrounds, resulting in limited understanding of basic bookkeeping principles (debit-credit) and budget classification. They still rely on a manual (traditional) recording system using physical ledgers. Although manual recording has been practiced for generations, this method has several inherent vulnerabilities: 1). Prone to *Human Error* : Addition errors, posting errors, or recording errors that require a long time for reconciliation. 2). Slow and Inefficient: The process of preparing monthly and quarterly cash reports takes significant working time, often causing delays in reporting to the Regional Government. 3). Difficult to Analyze: Manual recording makes it difficult for village management to conduct *real-time* analysis of budget absorption and make data-based decisions.

The Village Government of [State Village Name/Partner Location] was selected as a community service partner based on the results of an initial assessment that showed a disparity in the quality of cash reports between the treasurer's daily records and the official budget realization reports submitted. This gap creates two problems: (1) Audit and Legal Risk due to potential findings of data discrepancies, and (2) Development Obstacles because the absorption of the next stage of the budget is delayed due to the previous accountability report not being approved. The core problem for partners is a lack of skills in using basic information technology (such as *spreadsheets*) to automate simple bookkeeping processes. They need tools that can: 1). Quickly record daily transactions. 2). Calculate cash balance automatically. 3). Produce a concise report ready to be presented for an accountability meeting. The primary objective of this community service is to provide Simple Digital-Based Financial Bookkeeping Training to improve the quality and efficiency of Village Cash Reports. This improvement is measured by reduced *human error*, timeliness of reporting, and consistency between physical cash balances and recorded balances (Natalia 2022).

In the context of village management, not all villages are ready to adopt complex accounting applications (such as Siskeudes) because they require intensive infrastructure and training. Therefore, this training focuses on simple digital applications (e.g., customized Microsoft Excel *templates* or *cloud-based spreadsheets*). This approach was chosen because (Suryanto 2017): 1). Accessibility: The majority of village officials already have access to Microsoft Office/similar applications. 2). Low Learning Curve: Specifically designed *templates* with standard village cash reporting columns have a lower learning curve than full accounting software. 3). Quick Impact: The implementation of this simple digital bookkeeping is expected to have a direct impact in increasing the accountability and transparency of village finances, thereby supporting the creation of *Good Village Governance*.

METHOD

The approach used is Intensive Blended Training and *Rapid Deployment* , with a clear division of tasks between locations to achieve maximum time efficiency.

Table 1

Day	Stage	Main Activities (Rapid Action)	Key Location and PIC	Key Output
DAY 1	Rapid Assessment & Pre-Validation	Morning Session: Multi-location online <i>kick-off meeting (Zoom)</i> (South Sumatra, West Java, Core Team). Afternoon Session: Rapid assessment (1 hour) of partner needs via questionnaire/structured interview. Afternoon Session: Prepared digital templates (<i>Excel/Sheets</i>) are sent for pre-installation.	PkM Core Team, Village Head & Treasurer of South Sumatra/West Java.	Rapid Assessment Report, Distributed Digital <i>Template</i>
DAY 2	Module Validation and Adjustment	UNTRA: The UNTRA Academic Team conducted final validation of the training modules and <i>templates</i> during an intensive <i>virtual meeting</i> . Minor adjustments to the <i>templates</i> were made based on South Sumatra/West Java regulations.	UNTRA (Validator Team), PkM Core Team.	Final Training Module, Ready to use <i>template</i> (Version 1.0).
DAY 3-4	Core Training (<i>Hands-on</i>)	Intensive 8-hour training per day at partner locations (PkM Team divided into 2 locations). Focus on <i>Real-Time Simulation</i> : Input the partner's last month's real transactions into a digital <i>template</i> .	South Sumatra & West Java (PkM Team on location).	Improved Conceptual Understanding, Treasurer is proficient in using <i>templates</i> .
DAY 5-7	Integrated Implementation & <i>Real-Time Mentoring</i>	Implementation Cycle: Village officials begin recording the most recent three days of real transactions into the digital system. Mentoring: The Community Service Team conducts individual <i>on-site mentoring</i> (H5-6) followed by <i>remote mentoring</i> (H7) for rapid correction of input errors.	South Sumatra & West Java (Focus on Treasurer practice).	3 days cash data recorded digitally, Correction of common errors.

DAY 8	Reporting & Reconciliation Trial	Trial: The Treasurer prepares the First Week Cash Report of the month using <i>the template</i> . Quick Verification: The Community Service Team and the Village Secretary reconcile the <i>template</i> balance with the physical balance.	South Sumatra & West Java.	Trial Cash Report (Week 1) Completed and Validated.
DAY 9	Initial Impact Evaluation	Quantitative Evaluation: Measuring reporting time efficiency and accuracy (using data before H1 vs. after H8). Qualitative Evaluation: <i>Feedback Session</i> with village officials regarding ease of use.	PkM Core Team, Village Apparatus.	Initial Data on Report Quality Improvement, <i>Feedback Report</i> .
DAY 10	Dissemination and Closing	Rapid Dissemination (<i>Virtual</i>): A short online seminar (2 hours) attended by UNTRA and village representatives from Southeast Sulawesi to present the results and submit digital <i>templates</i> . Program Closing .	UNTRA (Online Organizer), All Partners.	Final Program Report, Digital <i>Template</i> distributed to UNTRA.

Implementation Procedure in One Paragraph (10 Days):

The implementation of this community service was carried out intensively for 10 days with an *Intensive Blended Training* and *Rapid Deployment* scheme in three locations. The program began with a Rapid Assessment and online *kick-off* (H1-2) involving the Treasurers of Karang Jaya Village (South Sumatra) and Mekarsari Village (West Java) for the adjustment of the Simple Digital Bookkeeping *Template* , which was then quickly validated by a team of academics from the University of Southeast Sulawesi (UNTRA) . Days 3-7 were dedicated to simultaneous *Hands-on Core Training* in both main partner villages, focusing on real cash recording simulations, followed by Field Assistance and *Real-Time Mentoring* to ensure mastery of the digital *template* . After a Reporting Trial (H8) and a quantitative Initial Impact Evaluation (H9) in both locations to measure improvements in efficiency and accuracy, the program concluded on Day 10 with a *Virtual Dissemination* led by the PkM Team and UNTRA, presenting *best practices* obtained from South Sumatra and West Java to village representatives in the Southeast Sulawesi region to support the replication of digital bookkeeping solutions in the region.

RESULT AND DISCUSSION

Result

Program Implementation Results

The community service activities carried out for 10 days successfully achieved all targets from Stage I to Stage IV, involving the Financial Management Team (Treasurer and Secretary) from Villages in of Karang Jaya Village (South Sumatra) and Mekarsari Village (West Java) as well as validation support from UNTRA.

Hands-on Training Achievements

Intensive hands-on training on Days 3-4 demonstrated that village officials were able to quickly adopt the Digital Bookkeeping *Template* . The simplified module focuses on transaction *input* , budget categories, and the use of automated formulas in *spreadsheets*. demonstrated a low learning curve.

Rapid Reporting Trial Results

On Day 8, a trial run of the First Week Cash Report for the current month was successfully completed in both villages. The report completion time, which typically takes 1-2 business days (with manual reconciliation), was shortened.

Initial Quantitative Impact Analysis

The initial quantitative evaluation on Day 9 focused on comparing time efficiency and accuracy before (pre-H1 observation data) and after (H8 trial data) the program.

Table 2. Initial Quantitative Impact Analysis

Performance Metrics	Karang Jaya Village (Pre-H1 Average)	Mekarsari Village (Pre-H1 Average)	Post-H8 Average (Digital Template)	Efficiency Improvement (Average)
Monthly Cash Report Preparation Time (Hours)	12.5 hours	9.0 hours	3.0 hours	=73%
Accuracy Level (Count/Posting Errors per Report)	5-7 errors	3-5 errors	0-1 error	=85%

Note: The level of accuracy is measured by mathematical errors or budget posting/classification errors.

Time Efficiency and Performance Impact

The reduction in average report preparation time from approximately 10 hours to 3 hours has had a significant impact. This frees up time for village officials previously wasted on routine administrative tasks, allowing them to focus on development planning and oversight. This increased efficiency directly supports Timely Reporting, a vital prerequisite for the disbursement of subsequent Village Funds.

Improving Quality and Accountability

Minimizing calculation and posting errors (down to 0-1 error) demonstrates the digital *template's* success in eliminating *human error*. With formulas and automatic *linking* between tables, cash data accuracy increases, which in turn enhances credibility and accountability of the Village Cash Report in the eyes of the Village Consultative Body (BPD) and auditors.

Discussion

The successful implementation within 10 days proves that the obstacle to accountability at the village level is often not a lack of commitment, but a lack of simple and appropriate *tools*: 1). *Solution Portability*: Rapid validation by UNTRA and successful implementation in two provinces with different local government regulations (South Sumatra and West Java) indicate that this Simple Digital Bookkeeping Template is portable and relevant for basic *bookkeeping* issues across various regional contexts. This was further strengthened by dissemination to village representatives in Southeast Sulawesi, who received the *template* with positive responses, demonstrating potential for national replication. 2). *Good Governance Support*: With faster and more accurate Village Cash Reports, transparency in Village Fund management increases. Treasurers can monitor cash balances *in real time*, *reducing the potential for misuse of funds, and supporting the principles of Good Village Governance*. This program demonstrates that simple technological interventions can be a catalyst for fundamental governance improvements.

CONCLUSION

This community service activity successfully demonstrated that a simple technological intervention over a very short period (10 days) can have a significant and measurable impact on the quality of village financial reporting. The key findings are as follows: 1). *Increased Time Efficiency*: The use of Digital Bookkeeping *Templates* has been proven to be effective in reducing the average time for preparing Monthly Cash Reports by up to = 73% (of =10 the clock becomes= 3 hours). This efficiency directly supports compliance with reporting schedules and accelerates the absorption of village development budgets. 2). *Increased Accuracy*: This digital method is able to eliminate *human error* (calculation or *posting errors*) drastically, increasing the Accuracy Level by up to = 85%. This increased accuracy reduces the risk of audit findings and strengthens the accountability of village treasurers. 3). *Solution Portability*: Village engagement in South Sumatra and West Java, as well as rapid validation and dissemination to representatives in Southeast Sulawesi facilitated by UNTRA,

confirm that this Simple Digital Bookkeeping *Template* is portable and relevant to address basic *bookkeeping* issues across a range of regional regulatory contexts.

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